

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
	साअधिकार प्रकाशित	<i>Published by Authority</i>
	पौष 9, सोमवार, शके 1941-दिसम्बर 30, 2019 <i>Pausa 9, Monday, Saka 1941-December 30, 2019</i>	

भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**

**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, December 20, 2019**

**S.O. 146 .-**In exercise of the powers conferred by the sixth proviso to rule 46 of the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1<sup>st</sup> day of April, 2020.

**[F.12(46)FD/Tax/2017-Pt-V-107]**

**By order of the Governor**

Nishant Jain,

**Joint Secretary to the Government.**